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IN THE UNITED STATES BANKRUPTCY COURT
 FOR THE EASTERN DISTRICT OF VIRGINIA
 RICHMOND DIVISION

- - - - -	x	
In re:	:	Chapter 11
	:	
CIRCUIT CITY STORES, INC.,	:	Case No. 08-35653 (KRH)
<u>et al.</u> ,	:	
	:	
Debtors.	:	Jointly Administered
- - - - -	x	

DEBTORS' OBJECTION TO CLAIM 1283
 OF QUEBECOR WORLD (USA) INC.

The debtors and debtors in possession in the above-captioned cases (collectively, the "Debtors")¹ hereby object to claim number 1283 filed by Quebecor World (USA) Inc. (the "Objection"), and move this Court, pursuant to sections 105 and 503(b)(9) of title 11 of the United States Code, 11 U.S.C. §§ 101 et seq. (as amended, the "Bankruptcy Code"), Rule 3007 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules") and Local Bankruptcy Rule 3007-1 for entry of an order, the proposed form of which is attached hereto, reducing and reclassifying such claim to a general unsecured non-priority claim. In support of this Objection, the Debtors respectfully state as follows:

JURISDICTION AND VENUE

1. This Court has jurisdiction to consider this Objection under 28 U.S.C. §§ 157 and 1334. This is

¹ The Debtors and the last four digits of their respective taxpayer identification numbers are as follows: Circuit City Stores, Inc. (3875), Circuit City Stores West Coast, Inc. (0785), InterTAN, Inc. (0875), Ventoux International, Inc. (1838), Circuit City Purchasing Company, LLC (5170), CC Aviation, LLC (0841), CC Distribution Company of Virginia, Inc. (2821), Circuit City Properties, LLC (3353), Kinzer Technology, LLC (2157), Abbott Advertising Agency, Inc. (4659), Patapsco Designs, Inc. (6796), Sky Venture Corp. (0311), PRAHS, INC. (n/a), XSStuff, LLC (9263), Mayland MN, LLC (6116), Courchevel, LLC (n/a), Orbyx Electronics, LLC (3360), and Circuit City Stores PR, LLC (5512). The address for Circuit City Stores West Coast, Inc. is 9250 Sheridan Boulevard, Westminster, Colorado 80031. For all other Debtors, the address is 4951 Lake Brook Drive, Glen Allen, VA 23060.

a core proceeding under 28 U.S.C. § 157(b). Venue of these cases and this Objection in this district is proper under 28 U.S.C. §§ 1408 and 1409.

2. The statutory and legal predicates for the relief requested herein are Bankruptcy Code sections 105 and 503(b)(9), Bankruptcy Rule 3007 and Local Bankruptcy Rule 3007-1.

BACKGROUND

A. General Case Background.

3. On November 10, 2008 (the "Petition Date"), the Debtors filed voluntary petitions in this Court for relief under chapter 11 of the Bankruptcy Code.

4. On November 12, 2008, the Office of the United States Trustee for the Eastern District of Virginia appointed a statutory committee of unsecured creditors (the "Creditors' Committee"). To date, no trustee or examiner has been appointed in these chapter 11 cases.

5. On January 16, 2009, the Court authorized the Debtors, among other things, to conduct going out of business sales at the Debtors' remaining 567 stores pursuant to an agency agreement (the "Agency Agreement") between the Debtors and a joint venture, as agent (the "Agent"). On January 17, 2009, the Agent commenced going out of business sales pursuant to the Agency Agreement at

the Debtors' remaining stores. The going out of business sales concluded on or about March 8, 2009.

6. On September 29, 2009, the Debtors and the Creditors' Committee filed the First Amended Joint Plan Of Liquidation Of Circuit City Stores, Inc. And Its Affiliated Debtors And Debtors In Possession And Its Official Committee Of Creditors Holding General Unsecured Claims (Bankr. Ct. Dkt. No. 5124) (the "Plan"). The associated disclosure statement (Bankr. Ct. Dkt. No. 5103) (the "Disclosure Statement") was approved on September 24, 2009.

7. Generally, the Plan provides for the liquidation of the Debtors under chapter 11 of the Bankruptcy Code and distribution of the proceeds from such liquidation to the Debtors' creditors.

8. On June 1, 2010, the Creditors' Committee filed a separate plan. Since then, the Debtors and the Creditors' Committee have continued to attempt to reach a consensual resolution concerning the Plan.

B. Relationship Between Circuit City And Quebecor.

9. Circuit City Stores, Inc. ("Circuit City") and Quebecor World (USA) Inc. ("Quebecor") are parties to a printing agreement, dated September 1, 2003, as amended

(the "Printing Agreement"). A true and correct copy of the Printing Agreement is attached hereto as Exhibit A.²

10. As part of the Printing Agreement, the Debtors and Quebecor entered into a rider pursuant to which the parties agreed that the Debtors, not Quebecor, would purchase paper separately and provide it to Quebecor (the "Customer Furnished Paper Rider"). A true and correct copy of the Customer Furnished Paper Rider is attached hereto as Exhibit B.³

11. Pursuant to the Printing Agreement, Quebecor agreed to print promotional materials on the paper provided by the Debtors (the "Newspaper Inserts") and to prepare those materials for mailing and delivery to newspaper distributors (the "Newspaper Distributors") throughout the United States (collectively, the "Printing Services").

12. The Newspaper Inserts were delivered directly to the Newspaper Distributors by Eleets.⁴ True and correct copies of the delivery receipts (the

² The Printing Agreement contains certain confidential and/or proprietary information. Accordingly, the Debtors will file a motion to seal the Printing Agreement.

³ The Customer Furnished Paper Rider contains certain confidential and/or proprietary information. Accordingly, the Debtors will file a motion to seal the Customer Furnished Paper Rider.

⁴ A small portion of the Newspaper Inserts were delivered to the Newspaper Distributors by Federal Express.

"Delivery Confirmations") are attached hereto as Exhibit C.⁵

C. Relationship Between Circuit City And Eleets.

13. Rather than provide transportation services for the pick-up and delivery of the Newspaper Inserts itself, Circuit City contracted with Eleets to provide such services. In that regard, Circuit City and Eleets entered into an agreement as of September 7, 2007 for the transportation of Newspaper Inserts between points in the United States (the "Transportation Agreement"). A true and correct copy of the Transportation Agreement is attached hereto as Exhibit D.⁶

14. Under the Transportation Agreement, Eleets performed services for Circuit City "as an independent contractor[.]" Transportation Agreement, Ex. D, Preamble. In that regard, Eleets was solely responsible for (a) providing the equipment and personnel required to deliver the Newspaper Inserts; (b) the taxes arising out of the transportation of the Newspaper Inserts; and (c)

⁵ The Delivery Confirmations contain certain confidential and/or proprietary information. Accordingly, the Debtors will file a motion to seal the Delivery Confirmations.

⁶ The Transportation Agreement contains certain confidential and/or proprietary information. Accordingly, the Debtors will file a motion to seal the Transportation Agreement.

providing adequate insurance coverage. Transportation Agreement, Ex. D, §§ 2, 6 and 7. Circuit City had no control over (a) the equipment or personnel Eleets selected to deliver the Newspaper Inserts, (b) the manner in or the time at which taxes were paid, or (c) the third party that provided insurance coverage to Eleets or the carriers Eleets hired to perform deliveries.

Transportation Agreement, Ex. D, §§ 2, 6 and 7. In addition, Eleets and the carriers it hired assumed liability for loss or damage arising out of the rendering of transportation services. Transportation Agreement, Ex. D, §§ 2 and 4.

15. Further, as part of the agreement between Circuit City and Eleets, at Eleets' election and without input from Circuit City, Eleets was free to "use one or more other [adequately insured] motor carriers to provide transportation from [sic] origin to destination" as it so chose. Transportation Agreement, Ex. D, § 7.3. Again, Circuit City lacked control over such third parties under the Transportation Agreement. Transportation Agreement, Ex. D, § 7.

16. In addition, no employee of Eleets was paid by Circuit City or paid in accordance with Circuit City's employee payroll schedule, nor did Circuit City withhold employment taxes in its payments to Eleets.

Rather, Eleets invoiced Circuit City within 90 days of the shipment date, and Circuit City was required to remit payment within 45 days of receipt of freight bills and supporting documentation. Transportation Agreement, Ex. D, § 3. The amount of these payments was determined in accordance with a schedule attached as an addendum to the Transportation Agreement. Transportation Agreement, Ex. D, § 3.

17. Finally, Eleets was solely responsible for complying with all applicable rules and regulations, without any input or direction from Circuit City. Transportation Agreement, Ex. D, § 2.3

D. Quebecor's Claim.

18. On or about December 18, 2008, Quebecor filed a claim -- numbered 1283 -- pursuant to Bankruptcy Code section 503(b)(9) in the amount of \$722,441.39 (the "Claim"), based on certain of the Printing Services allegedly rendered during the 20 day period prior to the Petition Date. A true and correct copy of the Claim is attached hereto as Exhibit E. Quebecor attached to its Claim six supporting invoices dated between October 23, 2008 and November 13, 2008 (the "Invoices").

19. In connection with its Claim, Quebecor contends that the Printing Services are "goods" that were

"received" by Circuit City during the 20 day period prior to the Petition Date.

20. The paper on which the Newspaper Inserts were printed, however, was separately purchased from Graphic Communications, Inc. and paid for by the Debtors. Copies of the invoices for the paper that was associated with the Newspaper Inserts that allegedly gave rise to the Claim are attached as Exhibit F.⁷ Such invoices total \$3,476,230.37.

OBJECTION

21. By this Objection, the Debtors seek entry of an order reclassifying and reducing the Claim.

BASIS FOR OBJECTION

22. Currently, the Debtors are engaged in a thorough review of all claims filed against their estates, including administrative expense claims, to determine the validity of such claims. As part of this process, the Debtors are diligently reviewing claims filed pursuant to Bankruptcy Code section 503(b)(9).

23. After reviewing the Claim, its supporting documentation, and the Debtors' books and records, the Debtors have determined that the Claim does not satisfy

⁷ The paper invoices contains certain confidential and/or proprietary information. Accordingly, the Debtors will file a motion to seal the paper invoices.

the requirements of Bankruptcy Code section 503(b)(9). Specifically, Quebecor has failed to meet its burden under section 503(b)(9) to demonstrate that the Printing Services are "goods" that were "received" by the Debtors during the twenty-day period prior to the Petition Date. Therefore, Quebecor has failed to establish a valid section 503(b)(9) claim.

24. Additionally, the Debtors have determined that the amount asserted in the Claim is overstated and should be reduced to \$675,232.83.

APPLICABLE AUTHORITY

I. QUEBECOR HAS THE BURDEN TO DEMONSTRATE THAT IT HAS SATISFIED ALL ELEMENTS OF ITS ALLEGED SECTION 503(B)(9) CLAIM.

25. Courts in the Fourth Circuit have repeatedly held that the claimant has the burden of proof on all elements of an administrative expense claim. See, e.g., Ford Motor Credit Co. v. Dobbins, 35 F.3d 860, 866 (4th Cir. 1994) (quoting In re Mid Region Petroleum, Inc., 1 F.3d 1130, 1132 (10th Cir. 1993)) ("the party claiming entitlement to administrative expense priority [under § 503(b)] has the burden of proof"); see also In re Wetco Rest. Group, LLC, No. 07-51169, 2008 WL 1848779, *4 (Bankr. W.D. La. Apr. 23, 2008) (the claimant has the "burden to establish that the value of the 20-Day Goods

qualifies for administrative expense treatment under section 503(b)(9)").

26. In evaluating administrative expense requests, courts should remain mindful that "[t]he presumption in bankruptcy cases is that the debtor's limited resources will be equally distributed among the creditors." Ford Motor Credit Co. v. Dobbins, 35 F.3d at 865 (quoting In re James B. Downing & Co., 94 B.R. 515, 519 (Bankr. N.D. Ill. 1988)); see also City of White Plains v. A&S Galleria Real Estate, Inc. (In re Federated Dep't Stores, Inc.), 270 F.3d 994, 1000 (6th Cir. 2001). Thus, this Court should interpret section 503(b)(9) narrowly and in accordance with its plain meaning. See Hartford Underwriters Ins. Co. v. Union Planters Bank, 530 U.S. 1, 6, (2000) ("Congress says in a statute is what it means and means in a statute what it says there.") (internal quotations omitted); In re NVR, LP, 189 F.3d 442, 457 (4th Cir. 1999) (holding that the Bankruptcy Code must be interpreted in accordance with its plain meaning using the ordinary understanding of words); In re Amireh, No. 05-12358-RGM, 2008 WL 52706, *4 (Bankr. E.D. Va. Jan. 2, 2008) ("The court will not expand the reach of the statute beyond the language chosen by Congress.").

27. Here, Quebecor contends that the Claim is entitled to administrative expense priority under Bankruptcy Code section 503(b)(9), which provides:

(b) After notice and a hearing, there shall be allowed administrative expenses, . . . including . . .

(9) the value of any goods received by the debtor within 20 days before the date of commencement of a case under this title in which the goods have been sold to the debtor in the ordinary course of such debtor's business.

11 U.S.C. § 503(b)(9) (emphasis added). Therefore, in order to meet its burden of proof with respect to the Claim, Quebecor must establish, among other things, that the Printing Services upon which the Claim is based were "goods" that were "received" by the Debtors during the 20 day period prior to the Petition Date.

28. As demonstrated below, Quebecor has not and cannot meet its burden.

II. QUEBECOR DID NOT PROVIDE "GOODS" TO THE DEBTORS.

29. As discussed above, Bankruptcy Code section 503(b)(9) provides administrative expense priority treatment to claims for "the value of any goods received by the debtor within 20 days before the date of commencement of a case" 11 U.S.C. § 503(b)(9) (emphasis added).

30. While the Bankruptcy Code does not define the term "goods," this Court has held that "the definition of 'goods' in the Uniform Commercial Code (the 'UCC') should be employed in fashioning a federal definition for that term in § 503(b)(9)." In re Circuit City Stores, Inc., 416 B.R. 531, 532 (Bankr. E.D. Va. 2009). In that regard, the UCC defines "goods" as "all things (including specially manufactured goods) which are movable at the time of identification to the contract for sale other than the money in which the price is to be paid" Id. at 535 (quoting UCC § 2-105).

31. This Court has also held that the "predominate purpose test" should be used when deciding "whether a claim involves the selling of goods and is, therefore, entitled to administrative priority under § 503(b)(9) of the Bankruptcy Code." Id. at 532. The predominant purpose test asks whether the contract's "predominant factor, [] thrust, [and] purpose, reasonably stated, is the rendition of service, with goods incidentally involved . . . or is a transaction of sale, with labor incidentally involved." Id. at 537 (quoting Princess Cruises, Inc. v. Gen. Elec. Co., 143 F.3d 828, 833 (4th Cir. 1998)).

32. For purposes of the predominant purposes test, "[t]he Fourth Circuit has deemed the following

factors significant in determining the nature of the contract: (1) the language of the contract, (2) the nature of the business of the supplier, and (3) the intrinsic worth of the materials." Princess Cruises, Inc. 143 F.3d at 833 (citing Coakley & Williams, Inc. v. Shatterproof Glass Corp., 706 F.2d 456, 460 (4th Cir. 1983)). Additionally, the Fourth Circuit has concluded that courts may give weight to the in-court characterization that the parties assign to the contract. See, e.g., Princess Cruises, Inc. 143 F.3d at 834 ("Although not a Coakley factor, it is also telling that, during oral argument, Princess's counsel admitted that the gravamen of Princess's complaint did not arise out of GE's furnishing of deficient parts, but rather out of GE's deficient services").

33. Here, the Printing Agreement is one whose "predominant factor, [] thrust, [and] purpose, reasonably stated, is the rendition of service, with goods incidentally involved." See, e.g., Mail Concepts Inc. v. Foote and Davies Inc., 409 S.E.2d 567 (Ga. Ct. Appl. 1991) (holding contract for imprinting, packaging, labeling and shipping of magazines was contract for services). But, see, e.g., Erin Printing and Promotional Mktg, Inc. v. Convum, LLC, No. M2003-01449-COA-R3-CV, 2005 WL 366895 at *3 (Tenn. Ct. App. 2005) (concluding

that a contract for production of catalogues was contract for goods). Indeed, each Princess Cruises factor weighs in favor of concluding that the Printing Agreement provided for the rendition of services, i.e., the Printing Services, with goods, i.e., ink and cartons, incidentally involved.

34. First, the language of the Printing Agreement itself provides strong evidence that the contract was one for services. Specifically, the Printing Agreement expressly refers to the fact that Quebecor will provide "printing, and other production services[.]" Printing Agreement, Ex. A, § 1.01 (providing that Quebecor "shall supply all labor, equipment, utilities, facilities and materials [with the exception of paper, which the Debtors provided] necessary to complete the printing, and other production services and preparation for mailing and delivery of the [Newspaper Inserts] (collectively, the "Work") (emphasis added)). By referring to printing and "other production services", the parties clearly intended that the printing constitute "services". See Washington State Dept. of Social and Health Serv. v. Guardianship Estate of Keffeler, 537 U.S. 371, 384 (2003) ("[U]nder the established interpretative canons of noscitur a sociis and ejusdem generis, '[w]here general words follow

specific words in a statutory enumeration, the general words are construed to embrace only objects similar in nature to those objects enumerated by the preceding specific words.'" (quoting Circuit City Stores, Inc. v. Adams, 532 U.S. 105, 114-115 (2001)).

35. Second, the nature of Quebecor's business is the provision of services. Indeed, this is exactly how Quebecor markets itself. See World Color Press Inc. Website, <http://www.worldcolor.com/restructuring.aspx> (noting that World Color was formerly known as Quebecor World Inc. and offering a link to the "integrated services" it provides) (last visited June 21, 2010); see also Quebecor World (USA) Inc., Annual Report (Form 10-K), at 4 (Mar. 29, 2001) (describing the nature of Quebecor's "current services"); World Color Press Inc., Monthly Report (Form 6-K), at 5 (Mar. 1, 2010) (stating that Quebecor provides "services" to its customers and subsequently noting some of the products it offers as part of those services).

36. Third, the intrinsic worth of the materials is small in comparison to the service charges. Indeed, Quebecor does not even itemize the materials, such as ink and cartons, associated with the Printing Services. Moreover, the single largest and most important material -- the paper -- was not sold by

Quebecor to the Debtors. Instead, the paper was sold by Graphic to the Debtors, and the Debtors provided it to Quebecor.

37. Fourth, and finally, on a separate proof of claim filed by Quebecor,⁸ Quebecor expressly described the Printing Services as "printing services". See Proof of Claim No. 8415, Ex. G (stating, on the first page of the Bankruptcy Form 10, that the claim is based on "printing services"); see id., Ex. G, 2-3 (stating that "Quebecor supplied Circuit City with certain printing services and printed materials prior to the Petition Date" (emphasis added)). More importantly, perhaps, Quebecor references and includes all or a portion of the amount of the Claim in Proof of Claim No. 8415. Compare, Claim, Ex. E, at 1, with, Proof of Claim No. 8415, Ex. G, at 1-3. And, the other invoices that were attached to Proof of Claim No. 8415 are substantially similar to the

⁸ A true and correct copy of the separate proof of claim, Proof of Claim No. 8415, is attached hereto as Exhibit G. Proof of Claim No. 8415 states that "Retail Printing Corp" is the creditor and notice party. Proof of Claim No. 8415, Ex. G, 1. Quebecor is listed, however, as the entity to whom payment should be sent and is identified as the "creditor" on the attachment to Proof of Claim No. 8415. Proof of Claim No. 8415, Ex. G, 1. Indeed, in the attachment to Proof of Claim No. 8415, Retail Printing Corp is not even mentioned and no contractual relationship between Retail Printing Corp. and any Debtor is discussed. Proof of Claim No. 8415, Ex. G, 2-3 Finally, Proof of Claim No. 8415 is signed by the same person who signed the Claim. Proof of Claim No. 8415, Ex. G., 1 and Claim, Ex. E, 1 (reflecting that both were signed by "Jackie De Buck" as "Senior Director").

invoices attached to the Claim. Compare, Proof of Claim No. 8415, Ex. G (attaching invoices prepared by, among others, "Connie Portis", typed and arranged in a distinct font and format, with a remittance address of "Quebecor World (usa) Inc., P.O. Box 98668, Chicago, IL 60693-8668", and a statement that the invoices are "subject to Quebecor World's standard terms and conditions"), with, Claim, Ex. E (attaching invoices prepared by, among others, "Connie Portis", typed and arranged in the same distinct font and format, with the same remittance address, and the same "subject to Quebecor World's standard terms and conditions" statement.).

38. For these reasons, it is clear that the predominant purpose of the Printing Agreement was the rendition of services rather than the sale of goods.

39. Accordingly, Quebecor has failed to meet its burden, and the Claim should be reclassified to a general unsecured non-priority claim.

III. ASSUMING, ARGUENDO, QUEBECOR SOLD "GOODS" TO THE DEBTORS, SUCH GOODS WERE NOT "RECEIVED" BY THE DEBTORS.

40. Even assuming, arguendo, that Quebecor sold the Newspaper Inserts, as "goods" to the Debtors, the Newspaper Inserts were not "received" by the Debtors within 20 days of the Petition Date. Rather, the Newspaper Inserts were "received" by Eleets and

subsequently the Newspaper Distributors. Consequently, the Claim should be reclassified to a general unsecured, non-priority claim.

41. As this Court has previously held, "received" in Bankruptcy Code section 503(b)(9) means having taken into 'physical possession[,]' " which is derived from the definition of "receipt" in the UCC. See In re Circuit City Stores, Inc., No. 08-35653, 2010 WL 1451338 at *4 (Bankr. E.D. Va. Apr. 8, 2010) ("the Court holds that 'received' for the purposes of § 503(b)(9) means having taken into 'physical possession.'"); U.C.C. § 2-103(1) ("'Receipt of goods' means taking physical possession of goods."). Here, the Newspaper Inserts bypassed the Debtors and went directly from Quebecor to Eleets, a carrier, for delivery to Newspaper Distributors. See Delivery Confirmations, Ex. C. Therefore, the Debtors never took actual physical possession of the Newspaper Inserts.

42. Moreover, Eleets, as a common carrier, was neither the Debtors' agent nor a bailee. See, e.g., Montello Oil Corp. v. Marin Motor Oil, Inc. (In re Marin Motor Oil, Inc.), 740 F.2d 220, 225 (3d Cir. 1984) (noting that under the UCC, "goods given by a seller to a common carrier for delivery to a buyer [are] . . . in the possession of the common carrier not the buyer."); Trico

Steel Co., L.L.C. v. Cargill Inc. (In re Trico Steel Co., L.L.C.), 302 B.R. 489, 493 (D. Del. 2003) (same)

Consequently, the Debtors did not constructively receive the Newspaper Inserts when Eleets took actual physical possession of them.

43. Accordingly, Quebecor has failed to meet its burden, and the Claim should be reclassified to a general unsecured non-priority claim.

IV. THE CLAIM IS OVERSTATED.

44. The Debtors' books and records reflect that the Claim is overstated by \$47,208.56. The overstatement is attributable to (1) a sales tax overstatement of \$1,207.19 (the "Sales Tax Overstatement") and (2) Quebecor's failure to account for the fact that the Debtors paid an invoice totaling \$46,001.37 (the "Invoice Overstatement").

45. The Sales Tax Overstatement arises out Invoice number 30308933 dated November 11, 2008, which contains a sales tax charge of \$1,207.19. That invoice states "[i]f you are exempt from tax, please fax your exemption certificate to (630)378-7041." The Debtors were indeed exempt from the sales tax charge and Quebecor was in possession of the Debtors' exemption certificate. Accordingly, the Claim is overstated by \$1,207.19.

46. The Invoice Overstatement arises as a result of Quebecor's failure to recognize that the Debtors paid Invoice #738709 with check #4586117, issued on December 16, 2008 and cashed on December 22, 2008.

47. Accordingly, the Claim should be reduced to \$675,232.83.

RESERVATION OF RIGHTS

48. At this time, the Debtors have not completed their review of the validity of all claims/expenses filed against their estates, including the Claim. To that end, the Debtors reserve the right to further object to the Claim and any and all claims, whether or not the subject of this Objection (including (without limitation) Proof of Claim No. 8415 on the basis that it is duplicative of the Claim), for allowance, voting, and/or distribution purposes, and on any other grounds. Furthermore, the Debtors reserve the right to modify, supplement and/or amend this Objection as it pertains to any claim of Quebecor.

NOTICE

49. Notice of this Objection has been provided to Quebecor and to parties-in-interest in accordance with the Court's Supplemental Order Pursuant to Bankruptcy Code Sections 102 and 105, Bankruptcy Rules 2002 and 9007, and Local Bankruptcy Rules 2002-1

and 9013-1 Establishing Certain Notice, Case Management and Administrative Procedures (Docket No. 6208) (the "Case Management Order"). The Debtors submit that, under the circumstances, no other or further notice need be given.

WAIVER OF MEMORANDUM OF LAW

50. Pursuant to Local Bankruptcy Rule 9013-1(G), and because there are no novel issues of law presented in the Objection, the Debtors request that the requirement that all motions be accompanied by a written memorandum of law be waived.

NO PRIOR RELIEF

51. No previous request for the relief sought herein has been made to this Court or any other court.

CONCLUSION

WHEREFORE, the Debtors request the Court to enter an Order sustaining this Objection and granting such other and further relief as the Court deems appropriate.

Dated: Richmond, Virginia SKADDEN, ARPS, SLATE, MEAGHER &
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Counsel for Debtors and Debtors
in Possession

EXHIBIT A

(Printing Agreement)

FILED UNDER SEAL

EXHIBIT B

(Customer Furnished Paper Rider)

FILED UNDER SEAL

EXHIBIT C

(Delivery Confirmations)

FILED UNDER SEAL

EXHIBIT D

(Transportation Agreement)

FILED UNDER SEAL

EXHIBIT E

(Claim)

RECEIVED
Case 08-35653-KRH
DEC 08 2008

Doc 7875 Filed 06/21/10 Entered 06/21/10 21:37:43
United States Bankruptcy Court
Eastern District of Virginia
Richmond Division
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DEBAMA
FILING # 1283
CLAIMS
5:00 P.M. Pacific Time
December 19, 2008

CFS DEPT.

Section 503(b)(9) Claim Request Form

Circuit City Stores, Inc., et al., Claims Processing c/o Kurtzman Carson Consultants LLC, 2335 Alaska Avenue, El Segundo, CA 90245		Circuit City Stores, Inc., et al. Case Nos. 08-35653 through 08-35670 Chapter 11 Jointly Administered	
NOTE: Pursuant to an Order of the Bankruptcy Court in the above-referenced chapter 11 cases (see Docket No. 107), to have claims allowed as administrative expense under 11 U.S.C. § 503(b)(9), this form must be served upon Circuit City Stores, Inc., et al., Claims Processing, c/o Kurtzman Carson Consultants LLC, 2335 Alaska Avenue, El Segundo, CA 90245 by December 19, 2008, the Bar Date for Section 503(b)(9) claims in the above-referenced cases. The form may be submitted in person or by regular mail, overnight mail, or hand delivery. Facsimile, email or electronic submissions will not be accepted. Requests shall be deemed filed when actually received by Kurtzman Carson Consultants LLC.			
Name and Address of Creditor: (The person or other entity to whom the debtor owes money or property) NameID: 4501963 (PI) PackID: 62799 QUEBECOR WORLD PETTY 420 W INDUSTRIAL AVE CHICAGO, IL 60693-8668 Telephone: _____ Fax: _____		<input type="checkbox"/> Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars. <input type="checkbox"/> Check box if you have made any demand(s) to reclaim goods sold to the debtor under 11 U.S.C. § 546(c). (attach copies of any such demand(s)) <input type="checkbox"/> Check box if you have transferred the rights of your claim to any third party. If so please list name of transferee: _____ <input type="checkbox"/> Check box if you have never received any notices from the bankruptcy court in this case.	
Debtor against which claim is asserted: (Check one box below:) <input checked="" type="checkbox"/> Circuit City Stores, Inc. (Tax I.D. No. 54-0493875) <input type="checkbox"/> Abbott Advertising, Inc. (Tax I.D. No. 54-1624659) <input type="checkbox"/> Circuit City Stores West Coast, Inc. (Tax I.D. No. 95-4460785) <input type="checkbox"/> CC Distribution Company of Virginia, Inc. (Tax I.D. No. 54-1712821) <input type="checkbox"/> Circuit City Properties, LLC (Tax I.D. No. 54-0793353) <input type="checkbox"/> Patapsco Designs, Inc. (Tax I.D. No. 52-1086796) <input type="checkbox"/> Ventoux International, Inc. (Tax I.D. No. 20-1071838) <input type="checkbox"/> Sky Venture Corporation (Tax I.D. No. 54-1760311) <input type="checkbox"/> Praha, Inc. (n/a) <input type="checkbox"/> XS Stuff, LLC (Tax I.D. No. 54-2029263) <input type="checkbox"/> Kinzer Technology, LLC (Tax I.D. No. 54-2022157) <input type="checkbox"/> Circuit City Purchasing Company, LLC (Tax I.D. No. 20-0995170) <input type="checkbox"/> Orbyx Electronics, LLC (Tax I.D. No. 20-1203360) <input type="checkbox"/> InterTAN, Inc. (Tax I.D. No. 75-2130875) <input type="checkbox"/> CC Aviation, LLC (Tax I.D. No. 20-5290841) <input type="checkbox"/> Courchevel, LLC (n/a) <input type="checkbox"/> Circuit City Stores PR, LLC (Tax I.D. No. 66-0695512) <input type="checkbox"/> Mayland MN, LLC (Tax I.D. No. 20-0896116)			
Name and address where notices should be sent (if different from above) QUEBECOR WORLD(USA) INC 999 DE MAISONNEUVE WEST SUITE 1100 MONTREAL, QUEBEC H3A 3L4 ATTN: JACKIE DE BUCK Telephone: 514-877-5135 Fax: 514-648-4046			
ACCOUNT OR OTHER NUMBER BY WHICH CREDITOR IDENTIFIES DEBTOR: 15516		Check here if this claim <input type="checkbox"/> replaces <input type="checkbox"/> amends a previously filed claim, dated: _____	
1. BASIS FOR CLAIM: Goods received by the Debtor within 20 days before the date of commencement of the case. Value of Goods: \$ 722,441.39			
2. DATE OF SHIPMENT: VARIOUS SEE EXHIBIT ① METHOD OF SHIPMENT: TRUCK DATE OF RECEIPT: VARIOUS SEE EXHIBIT ① NAME OF CARRIER: GLEETS AND FEDEX EXHIBIT ① PLACE OF DELIVERY: VERY VOLUMINOUS - AVAILABLE UPON REQUEST			
3. TOTAL AMOUNT OF SECTION 503(b)(9) CLAIM: \$ 722,441.39 <input type="checkbox"/> Check the box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all additional charges			
4. BRIEF DESCRIPTION OF CLAIM: WE PRINTED THEIR WEEKLY INSERTS Describe goods sold: RETAIL INSERTS FOR THE NEWSPAPERS Attach support for your claim.			
5. CREDITS AND SETOFFS: The amount of all payments on this claim has been credited and deducted for the purpose of making this claim. In filing this claim, claimant has deducted all amounts that claimant owes to debtor.		FOR COURT USE ONLY RECEIVED DEC 18 2008 KURTZMAN CARSON CONSULTANTS	
6. SUPPORTING DOCUMENTS: Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, or contracts. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary. Attachments must be printed on 8-1/2" by 11" paper.			
7. DATE-STAMPED COPY: To receive an acknowledgement of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this claim request form.			
8. ORDINARY COURSE CERTIFICATION: By signing this claim request form, you are certifying that the goods for which payment is sought hereby, were sold to the debtor in the ordinary course of the debtor's business as required by 11 U.S.C. § 503(b)(9). Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571.			
Date Dec 17, 2008	Sign and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any) JACKIE DE BUCK SENIOR DIRECTOR		



0835653081113193401016783



Quebecor World

Circuit City Stores

Claim Request Form

We print weekly retail inserts on behalf of Circuit City Stores and there are weekly multiple deliveries to the newspapers for insertion.

We do have copies of all deliveries but there are multiple, the documentation is voluminous and can be forwarded upon request.

The shipments, for which we are sending our 503(b)(9) claim, were made on October 23, October 25, October 26, October 28, October 29, November 1, November 7 through November 15 (Exhibit 1)

JACKIE DE BUCK
SENIOR DIRECTOR
CLIENT FINANCIAL SERVICES

Circuit City Admin. Claim



Quebecor World

EXHIBIT 1

INVOICE	INV. DATE	AMOUNT	QTY	SHIP DATE	Approximate Receipt	SHIP TO	METHOD	CARRIER
734378	10/23/2008	\$ 317,463.36	25,744,495	10/23-10/25	10/23-10/25	Too Voluminous	Truck	Eleets Transportation Cust.Directed
735926	10/31/2008	\$ 1,751.84	89,925	26-Oct	26-Oct	Too Voluminous	Truck	Eleets Transportation Cust.Directed
30308931	11/10/2008	\$ 19,342.13	1,066,500	10/29/2008	10/29/2008	Too Voluminous	Truck	Fedex
30308933	11/11/2008	\$ 20,598.90	1,066,500	11/5/2008	11/5/2008	Too Voluminous	Truck	Fedex
735925	10/31/2008	\$ 317,283.79	25,743,595	10/28-11/01	10/28-11/01	Too Voluminous	Truck	Eleets Transportation Cust.Directed
738709	11/13/2008	\$ 46,001.37	2,060,711	11/07-11/15	11/07-11/15	Too Voluminous	Truck	Eleets Transportation Cust.Directed
TOTAL:		\$ 722,441.39						

Note: Ship to Locations available upon request

JACKIE DE BUCK
SENIOR DIRECTOR
CLIENT FINANCIAL SERVICES

Montreal, Quebec H3A 3L4

Telephone: (514) 877-5135

Fax: (514) 648-4046

E-Mail: jacqueline.debuck@quebecorworld.com

DATE: Wednesday, December 17, 2008

TIME: 12:24:56

TO: Beverly Milenbachs

FAX: (804) 967-8815

CIRCUIT CITY STORES (CHAPTER 11)

FROM: Jacqueline De Buck

Re: Account Number 15516

Account Name CIRCUIT CITY STORES (CHAPTER 11)

Dear Beverly:

The following is a list of your open invoices as of Wednesday, December 17, 2008.

Invoice	Date	Purchase Order	Due Date	Balance
734378	10-23-08	11/02/08 Event	11-22-08	317,463.36
735925	10-31-08	11/09/08 Event	11-30-08	317,283.79
735926	10-31-08	11/08/08 Event	11-30-08	1,751.84
30308931	11-10-08	CCS01-00004985	12-10-08	19,342.13
30308933	11-11-08	CCS01-00004985	12-11-08	20,598.90
738709	11-13-08	11/27/08 Event	12-13-08	46,001.37

Your total account balance is \$722,441.39 of which \$722,441.39 is past due.

Please call me if you have any questions or concerns regarding the items on this list.

Sincerely,

Jacqueline De Buck
Senior Director, CFS
(514) 877-5135

any invoice is subject to Quebec World's standard terms and conditions of sale or to the terms and conditions contained in a written agreement agreed to by both parties. Any past due balance will be subject to an interest rate not to exceed 1.5% per month, or as indicated in a written agreement between the parties. This statement does not replace any written contractual terms of sale.

Invoice No:	Date:
734378	Oct 23, 2008
Terms:	
Net 30 Days	
Prepared By:	
Connie Portis Nashville (RPC) (615) 226-1776	

Bill To: Circuit City Stores(Chapter 11)
Circuit City Procurement, DR 3
9954 Mayland Drive, DR 3,2
Richmond, VA 232331463

Remit To: Quebecor World (usa) Inc.
P. O. Box 98668
Chicago, IL 60693-8668

Attn: Susan Alexander

Title:	Job Number:	Job Description:
Circuit City Insert Program	44238-081102	CIRCUIT CITY 11/02/08

11/02/08 Event 24 Pages 10.5 x 7.5" Oblong

Total printed and delivered 25,744,495

Offset:	WINCHESTER	TAUNTON	NASHVILLE	PITTSBURG	RIVERSIDE
Total	5,912,923	5,348,788	6,898,543	3,509,900	4,074,341

Description	Amount
Offset Printing Charges:	
Makeready	5 @ \$1,200.00 \$6,000.00
Copies printed, per m	25,744,495 @ \$11.84 \$304,814.82
2% discount	(\$6,216.30)
Plate change	21 @ \$110.00 \$2,310.00
Carton packing	2,354 @ \$1.40 \$3,295.60
United Parcel Service	\$6,434.96
Section Total:	\$316,639.08

Sales Tax

Arkansas - Sales Tax (Quantity: 153,250)	\$146.05
Connecticut - Sales Tax (Quantity: 451,500)	\$329.78
Georgia - Sales Tax (Quantity: 997,300)	\$15.12
Indiana - Sales Tax (Quantity: 547,400)	\$7.96
Kansas - Sales Tax (Quantity: 1,250)	\$1.22
Kentucky - Sales Tax (Quantity: 332,950)	\$238.17
Maryland - Sales Tax (Quantity: 447,600)	\$10.80
North Carolina - Sales Tax (Quantity: 967,653)	\$13.21
Nevada - Sales Tax (Quantity: 237,850)	\$3.86
Ohio - Sales Tax (Quantity: 1,426,600)	\$12.72
Rhode Island - Sales Tax (Quantity: 172,800)	\$0.83
Tennessee - Sales Tax (Quantity: 664,002)	\$13.25
Utah - Sales Tax (Quantity: 249,700)	\$5.36
Vermont - Sales Tax (Quantity: 7,600)	\$5.44
Washington - Sales Tax (Quantity: 822,350)	\$17.81
West Virginia - Sales Tax (Quantity: 188,500)	\$2.16

Invoice No: 734378	Date: Oct 23, 2008
-----------------------	-----------------------

Description	Amount
Wyoming - Sales Tax (Quantity: 16,750)	\$0.54
Section Total:	\$824.28
Invoice Total:	\$317,463.36

For sales tax inquiries or requests for the details of the sales tax calculations, please e-mail us at gwtax@quebecorworld.com.
If you are exempt from tax please fax your exemption certificate to (630) 378-7041.

This invoice is subject to Quebecor World's Standard Terms and Conditions of Sale, which are incorporated by reference into the conditions set forth in a written agreement agreed to by both parties. Any past due balance will be subject to an interest rate not to exceed 1.5% per month, or as indicated in a written agreement between the parties. This statement does not replace any written contractual terms of sale.

735926	Oct 31, 2008
Terms:	
Net 30 Days	
Prepared By:	
Connie Portis Nashville (RPC) (615) 226-1776	

Bill To: Circuit City Stores(Chapter 11)
9954 Mayland Drive
2nd floor, DR3
Richmond, VA 23233

Remit To: Quebecor World (usa) Inc.
P. O. Box 98668
Chicago, IL 60693-8668

Attn: Beverly Milenbachs
Manager

Title:	Job Number:	Job Description:
Circuit City Broadsheets	47037-081108	CC 11/08/08

11/08/08 Event 2pg 11x21 Grand Opening

Nashville 89,925

Description	Amount
2pg Broadsheet GO	

Makeready	1 @	\$1,200.00	\$1,200.00
Copies printed, per m	89,925 @	\$5.68	\$510.77
Carton packing	3 @	\$1.40	\$4.20
United Parcel Service			\$36.87
Section Total:			\$1,751.84
Invoice Total:			\$1,751.84



Quebecor World

Quebecor World - Oberlin
235 Artino Street
Oberlin OH 44074-1207
Phone: 440-774-1500 Fax: 440-774-2250

Expenses Payables
Circuit City Stores Inc.
9954 Mayland Drive
DR3 6th Floor
Richmond VA 23233-1464

INVOICE

Invoice Number 30308931
Date Invoiced 11/10/2008
PO Number CCS01-0000498523
Sales Agent Name FOWKS, KRISTEN

Remit To: Quebecor World (USA) Inc.
P.O.Box 98668
Chicago IL 60693-8668

Bill to Cust ID No: 15516

Payment Terms: NET 30 DAYS

Due Date: 12/10/2008

This invoice is subject to Quebecor World's standard terms and conditions of sale or to the terms and conditions contained in a written agreement agreed to by both parties. Any past due balance will be subject to an interest rate not to exceed 1.5% per month, or as indicated in a written agreement between the parties. This statement does not supercede any written contractual terms of sale.

Job #	Qty Shipped	Line Description	Unit Price	U/M	Line Amount
52981		Circuit City Midweek Flyer			
	1,066,500	Midweek Flyer			\$19,315.00
		Freight charges for proofs/samples			\$27.13

Freight Summary

Freight \$27.13

Invoice Total \$19,342.13

Shipped
10/29/08
Fed Ex

Mary Kay
Melvin



Quebecor World

Quebecor World - Oberlin
235 Artino Street
Oberlin OH 44074-1207
Phone: 440-774-1500 Fax: 440-774-2250

Expenses Payables
Circuit City
9954 mayland Drive
DR3 6th Floor
Richmond VA 23233-1464



Invoice Number 30308933
Date Invoiced 11/11/2008
PO Number CCS01-0000498523
Sales Agent Name FOWKS, KRISTEN

Remit To: Quebecor World (USA) Inc.
P.O.Box 98668
Chicago IL 60693-8668

Bill to Cust ID No: 15516

Payment Terms: NET 30 DAYS

Due Date: 12/11/2008

This invoice is subject to Quebecor World's standard terms and conditions of sale or to the terms and conditions contained in a written agreement agreed to by both parties. Any past due balance will be subject to an interest rate not to exceed 1.5% per month, or as indicated in a written agreement between the parties. This statement does not supercede any written contractual terms of sale.

Job #	Qty Shipped	Line Description	Unit Price	U/M	Line Amount
52997	1,066,500	Circuit City FSI Mid Week Flyer			\$19,315.00
		11-13-2008 Event			\$76.71
		Fed-Ex charges for proofs/samples			
<div>Freight Summary</div>					
		Freight			\$76.71
				Sales Tax	\$1,207.19
Invoice Total					\$20,598.90

Shipped
11/05/08
See Ex

State Sales Tax	State	Quantity	Tax Amount
	OH	1,066,500	1,207.19
Total Sales Tax			\$1,207.19

For sales tax inquiries or requests for the details of the sales tax calculations, please e-mail us at qwtax@quebecorworld.com. If you are exempt from tax, please fax your exemption certificate to (630) 378-7041.

This invoice is subject to Quebecor World's standard terms and conditions of sale or to the Document Conditions of Sale in a written agreement agreed to by both parties. Any past due balance will be subject to an interest rate not to exceed 1.5% per month, or as indicated in a written agreement between the parties. This statement does not replace any written contractual terms of sale.

Invoice No: 735925		Deso Main	
		Oct 31, 2008	
Terms:			
Net 30 Days			
Prepared By:			
Connie Portis Nashville (RPC) (615) 226-1776			

Bill To: Circuit City Stores(Chapter 11)
9954 Mayland Drive
2nd floor, DR3
Richmond, VA 23233

Attn: Beverly Milenbachs
Manager

Remit To: Quebecor World (usa) Inc.
P. O. Box 98668
Chicago, IL 60693-8668

Title:	Job Number:	Job Description:
Circuit City Insert Program	44238-081109	CIRCUIT CITY 11/09/08

11/09/08 Event 24 Pages 10.5 x 7.5" Oblong

Total printed and delivered 25,743,595

Offset:	WINCHESTER	TAUNTON	NASHVILLE	PITTSBURG	RIVERSIDE
Total	5,911,823	5,346,988	6,898,043	3,509,900	4,076,841

Description	Amount
Offset Printing Charges:	
Makeready	5 @ \$1,200.00 \$6,000.00
Copies printed, per m	25,743,595 @ \$11.84 \$304,804.16
2% discount	(\$6,216.08)
Plate change	21 @ \$110.00 \$2,310.00
Carton packing	2,331 @ \$1.40 \$3,263.40
United Parcel Service	\$6,310.00
Section Total:	\$316,471.48

Sales Tax

Arkansas - Sales Tax (Quantity: 153,250)	\$146.05
Connecticut - Sales Tax (Quantity: 451,500)	\$329.65
Georgia - Sales Tax (Quantity: 996,800)	\$14.70
Indiana - Sales Tax (Quantity: 547,400)	\$7.96
Kansas - Sales Tax (Quantity: 1,250)	\$1.22
Kentucky - Sales Tax (Quantity: 332,950)	\$238.17
Maryland - Sales Tax (Quantity: 447,600)	\$10.80
North Carolina - Sales Tax (Quantity: 967,653)	\$13.21
Nevada - Sales Tax (Quantity: 237,850)	\$3.86
Ohio - Sales Tax (Quantity: 1,426,600)	\$12.72
Rhode Island - Sales Tax (Quantity: 172,800)	\$0.83
Tennessee - Sales Tax (Quantity: 664,002)	\$13.25
Utah - Sales Tax (Quantity: 249,700)	\$3.19
Vermont - Sales Tax (Quantity: 7,600)	\$5.44
Washington - Sales Tax (Quantity: 822,350)	\$8.56
West Virginia - Sales Tax (Quantity: 187,400)	\$2.16

Invoice No: 735925	Date: Oct 31, 2008
-----------------------	-----------------------

Description	Amount
Wyoming - Sales Tax (Quantity: 16,750)	\$0.54
Section Total:	\$812.31
Invoice Total:	\$317,283.79

For sales tax inquiries or requests for the details of the sales tax calculations, please e-mail us at
qwtax@quebecorworld.com.
If you are exempt from tax please fax your exemption certificate to (630) 378-7041.

Invoice No:	738709	Date:	Nov 13, 2008
Terms:			
Net 30 Days			
Prepared By:			
Connie Portis Nashville (RPC) (615) 226-1776			

Bill To: Circuit City Stores(Chapter 11)
9954 Mayland Drive
2nd floor, DR3
Richmond, VA 23233

Attn: Beverly Milenbachs
Manager

Remit To: Quebecor World (usa) Inc.
P. O. Box 98668
Chicago, IL 60693-8668

Title:	Job Number:	Job Description:
Circuit City Insert Program	44238-081127	CIRCUIT CITY 11/27/08

11/27/08 Event 12 Pages Std 11 x 21
PRE-PETITION
Total printed and delivered 2,060,711

GRAVURE:	MT MORRIS	FERNLEY	MEMPHIS
Total	587,900	370,600	1,102,211

Description	Amount
Gravure Printing Charges:	
Makeready	3 @ \$3,000.00 \$9,000.00
Copies printed, per m	2,060,711 @ \$18.30 \$37,711.01
2% discount	(\$934.22)
Section Total:	\$45,776.79
Sales Tax	
Arkansas - Sales Tax	\$223.04
Tennessee - Sales Tax	\$1.54
Section Total:	\$224.58
Invoice Total:	\$46,001.37

For sales tax inquiries or requests for the details of the sales tax calculations, please e-mail us at
qwtax@quebecorworld.com.

If you are exempt from tax please fax your exemption certificate to (630) 378-7041.

EXHIBIT F

(Paper Invoices)

FILED UNDER SEAL

EXHIBIT G

(Proof of Claim No. 8415)

B 10 (Official Form 10) (12/07)

UNITED STATES BANKRUPTCY COURT FOR THE EASTERN DISTRICT OF VIRGINIA

PROOF OF CLAIM

Debtor against which claim is asserted : (Check only one box below:)

- | | | |
|---|--|---|
| <input type="checkbox"/> Circuit City Stores, Inc. (Case No. 08-35653) | <input type="checkbox"/> CC Distribution Company of Virginia, Inc. (Case No. 08-35659) | <input type="checkbox"/> Abbott Advertising, Inc. (Case No. 08-35665) |
| <input type="checkbox"/> Circuit City Stores West Coast, Inc. (Case No. 08-35654) | <input type="checkbox"/> Circuit City Stores PR, LLC (Case No. 08-35660) | <input type="checkbox"/> Mayland MN, LLC (Case No. 08-35666) |
| <input type="checkbox"/> InterTAN, Inc. (Case No. 08-35655) | <input type="checkbox"/> Circuit City Properties, LLC (Case No. 08-35661) | <input type="checkbox"/> Patapsco Designs, Inc. (Case No. 08-35667) |
| <input type="checkbox"/> Ventoux International, Inc. (Case No. 08-35656) | <input type="checkbox"/> Orbyx Electronics, LLC (Case No. 08-35662) | <input type="checkbox"/> Sky Venture Corporation (Case No. 08-35668) |
| <input type="checkbox"/> Circuit City Purchasing Company, LLC (Case No. 08-35657) | <input type="checkbox"/> Kinzer Technology, LLC (Case No. 08-35663) | <input type="checkbox"/> XStuff, LLC (Case No. 08-35669) |
| <input type="checkbox"/> CC Aviation, LLC (Case No. 08-35658) | <input type="checkbox"/> Courchevel, LLC (Case No. 08-35664) | <input type="checkbox"/> PRAHS, INC. (Case No. 08-35670) |

NOTE: This form should not be used to make a claim for administrative expenses arising after the commencement of the case. A request for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503(a).

Name of Creditor (the person or other entity to whom the debtor owes money or property):

RETAIL PRINTING CORP

☐ Check this box to indicate that this claim amends a previously filed claim.

Name and address where notices should be sent:

NameID: 4509447

PackID: 276054

Court Claim Number: _____
(If known)

Filed on: _____

RETAIL PRINTING CORP
50 JOHN HANCOCK DR
TAUNTON MA 02780-7340

Telephone number:

Name and address where payment should be sent (if different from above):

QUEBECOR WORLD (USA) INC
999 DE MAISONNEUVE WEST, SUITE 1100
MONTREAL, QC
CANADA
ATTN: JACKIE DE BUCK

Telephone number: 514-877-5135

☐ Check this box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars.

☐ Check this box if you are the debtor or trustee in this case.

1. Amount of Claim as of Date Case Filed:

\$ 1,315,821.08 - TOTAL CLAIM
\$ 1,992,201.10
SEE ATTACHED.

If all or part of your claim is secured, complete item 4 below; however, if all of your claim is unsecured, do not complete item 4.

If all or part of your claim is entitled to priority, complete item 5.

☐ Check this box if claim includes interest or other charges in addition to the principal amount of claim. Attach itemized statement of interest or charges.

2. Basis for Claim: PRINTING SERVICES

(See instruction #2 on reverse side.)

3. Last four digits of any number by which creditor identifies debtor: 5516

3a. Debtor may have scheduled account as:

(See instruction #3a on reverse side.)

4. Secured Claim (See instruction #4 on reverse side.)

Check the appropriate box if your claim is secured by a lien on property or a right of setoff and provide the requested information.

Nature of property or right of setoff: ☐ Real Estate ☐ Motor Vehicle ☐ Other
Describe:

Value of Property: \$ _____ Annual Interest Rate %

Amount of arrearage and other charges as of time case filed included in secured claim,

if any: \$ _____ Basis for perfection: _____

Amount of Secured Claim: \$ _____ Amount Unsecured: \$ _____

6. Credits: The amount of all payments on this claim has been credited for the purpose of making this proof of claim.

7. Documents: Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements or running accounts, contracts, judgments, mortgages, and security agreements. You may also attach a summary. Attach redacted copies of documents providing evidence of perfection of a security interest. You may also attach a summary. (See definition of "redacted" on reverse side.)

DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING.

If the documents are not available, please explain:

5. Amount of Claim Entitled to Priority under 11 U.S.C. § 507(a). If any portion of your claim falls in one of the following categories, check the box and state the amount.

Specify the priority of the claim.

☐ Domestic support obligations under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B).

☐ Wages, salaries, or commissions (up to \$10,950*) earned within 180 days before filing of the bankruptcy petition or cessation of the debtors business, whichever is earlier — 11 U.S.C. § 507(a)(4).

☐ Contributions to an employee benefit plan — 11 U.S.C. § 507(a)(5).

☐ Up to \$2,425* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use — 11 U.S.C. § 507(a)(7).

☐ Taxes or penalties owed to governmental units — 11 U.S.C. § 507(a)(8).

☐ Other - Specify applicable paragraph of 11 U.S.C. § 507(a)().

Amount entitled to priority:

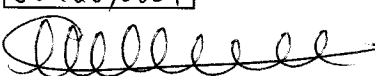
\$ _____

*Amounts are subject to adjustment on 4/1/10 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment

Date:

Jan 26, 2009

Signature: the person filing this claim must sign it. Sign and print name and title, if any, of the creditor or other person authorized to file this claim and state address and telephone number if different from the notice address above. Attach copy of power of attorney, if any.



JACKIE DE BUCK
SENIOR DIRECTOR

FOR COURT USE
RECEIVED

JAN 29 2009

KURTZMAN CARSON CONSULTANTS

Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571.



0835653081208104023003744

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION

In Re:

CIRCUIT CITY STORES, INC., *et al.*,

Debtors.

Chapter 11

Case No. 08-35653(KRH)

Jointly Administered

Attachment to Proof of Claim of Quebecor World (USA) Inc. Against Debtor Circuit City Stores, Inc.

I. Claim Summary

On or about September 2003, Quebecor World (USA) Inc., and its affiliates (collectively, "Quebecor"), and Circuit City Stores, Inc. ("Circuit City") entered into that certain Printing Agreement. On or about November 10, 2008 (the "Petition Date"), Circuit City and certain related entities (collectively, the "Debtors") filed for bankruptcy under Chapter 11 of the United States Code. In accordance with the Printing Agreement, Quebecor supplied Circuit City with certain printing services and printed materials prior to the Petition Date.

As of the Petition Date, Circuit City owes Quebecor an aggregate amount of \$1,992,261 for the printing services and materials Quebecor Petty supplied to Circuit City prior to the Petition Date.

On or about December 18, 2008, Quebecor submitted its 503(b)(9) claim form (the "Quebecor 503(b)(9) Claim") (Claim No. 1283) to the Debtors in accordance with the procedures set forth in the Order Establishing Bar Date for Filing Requests for Payment of Administrative Expense Claims under Bankruptcy Code Sections 105 and 503(b)(9). The Quebecor 503(b)(9) Claim asserts an administrative expense claim in the amount of \$722,441. In addition to the Quebecor 503(b)(9) claim, Quebecor asserts herein an additional claim in the amount of \$1,269,820. The total amount of Quebecor's claim consists of the Quebecor 503(b)(9) Claim in the amount of \$722,441 and a general unsecured claim in the amount of \$1,269,820 being asserted by this Proof of Claim.

The specific invoices that support the amounts set forth in this proof of claim are attached hereto as Exhibit A.

II. Reservation of Rights

Quebecor has used its best efforts in preparing this proof of claim based on the information currently available to it. To the extent additional information becomes available or other claims comes to its attention, Quebecor reserves its rights to amend, modify or supplement this proof of claim.

In addition to the documents and information provided herein to support Quebecor's proof of claim, Quebecor also relies on applicable law, including federal, state and common law, and hereby reserves its rights thereunder.

Quebecor World (USA) and certain of its affiliates are debtors in a Chapter 11 bankruptcy proceeding pending in the United States Bankruptcy Court for the Southern District of New York, Case No. 08-10152. Quebecor reserves fully all of its rights arising from such bankruptcy status.

Quebecor reserves all of its rights to assert an administrative expense claim for any post-petition liabilities arising under or relating to the Printing Agreement cited herein and any related documents and agreements.

Quebecor further reserves all of its rights under the Printing Agreement and any related agreements, including but not limited to, its rights under the Printing Agreement related to a Default by Customer.

In the event that the Debtors reject the Printing Agreement, Quebecor reserves all of its rights to assert a claim for damages arising from or relating to rejection of such agreements, including without limitation, damages relating to the Debtor's remaining obligations under such rejected documents or agreements.

To the extent any portion of the amount set forth on the Quebecor 503(b)(9) Claim is disallowed for any reason, Quebecor asserts that such amount be included herein as a general unsecured claim.

This invoice is subject to Quebecor World's standard terms and conditions of sale or to the terms and conditions set forth in a written agreement agreed to by both parties. Any past due balance will be subject to an interest rate not to exceed 1.5% per month, or as indicated in a written agreement between the parties. This statement does not replace any written contractual terms of sale.

Invoice No:	Date:
731337	Oct 8, 2008
Terms:	
Net 30 Days	
Prepared By:	
Robert Humphreys Fernley (775) 575-1415	

Bill To: Circuit City Stores(Chapter 11)
Circuit City Procurement, DR 3
9954 Mayland Drive, DR 3,2
Richmond, VA 232331463

Remit To: Quebecor World (usa) Inc.
P. O. Box 98668
Chicago, IL 60693-8668

Attn: Susan Alexander

Title:	Job Number:	Job Description:
Circuit City Insert Program	44238-081001	CIRCUIT CITY PAPER SOLD TO Q. W./FERNLEY
15,976 lbs of 70" paper @ \$32.00/cwt		
42,251 lbs of 80" paper @ \$32.00/cwt		
5,174 lbs of 90" paper @ \$32.00/cwt		
70,811 lbs of 100" paper @ \$32.00/cwt		

Fernley plant purchased paper inventory.

Description	Amount
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CIRCUIT CITY PAPER PURCHASED BY QUEBECOR WORLD - FERNLEY

Basis 33# in 70" rolls @ \$32.00 per cwt	15,976 @	\$32.00	(\$5,112.32)
Basis 33# in 80" rolls @ \$32.00 per cwt	42,251 @	\$32.00	(\$13,520.32)
Basis 33# in 90" rolls @ \$32.00 per cwt	5,174 @	\$32.00	(\$1,655.68)
Basis 33# in 100" rolls @ \$32.00 per cwt	70,811 @	\$32.00	(\$22,659.52)
	Section Total:		(\$42,947.84)
	Invoice Total:		(\$42,947.84)

This invoice is subject to Quebecor World's standard terms and conditions, which are incorporated by reference into the terms and conditions contained in a written agreement agreed to by both parties. Any past due balance will be subject to an interest rate not to exceed 1.5% per month, or as indicated in a written agreement between the parties. This statement does not replace any written contractual terms of sale.

Invoice No 733291	Date Oct 17, 2008
Terms: Net 30 Days	
Prepared By: Connie Portis Nashville (RPC) (615) 226-1776	

Bill To: Circuit City Stores(Chapter 11)
Circuit City Procurement, DR 3
9954 Mayland Drive, DR 3,2
Richmond, VA 232331463

Remit To: Quebecor World (usa) Inc.
P. O. Box 98668
Chicago, IL 60693-8668

Attn: Susan Alexander

Title:	Job Number:	Job Description:
Circuit City Insert Program	44238-081026	CIRCUIT CITY 10/26/08

10/26/08 Event 24 Pages 10.5 x 7.5" Oblong

Total printed and delivered 25,561,843

Offset:	WINCHESTER	TAUNTON	NASHVILLE	PITTSBURG	RIVERSIDE
Total	5,875,784	5,330,538	6,844,843	3,487,026	4,023,652

Description	Amount
Offset Printing Charges:	
Makeready	5 @ \$1,200.00 \$6,000.00
Copies printed, per m	25,561,843 @ \$11.84 \$302,652.22
2% discount	(\$6,173.04)
Plate change	24 @ \$110.00 \$2,640.00
Carton packing	1,886 @ \$1.40 \$2,640.40
United Parcel Service	\$4,658.02
Section Total:	\$312,417.60

Sales Tax

Arkansas - Sales Tax (Quantity: 152,250)	\$145.21
Connecticut - Sales Tax (Quantity: 448,750)	\$326.34
Georgia - Sales Tax (Quantity: 992,600)	\$11.37
Indiana - Sales Tax (Quantity: 543,900)	\$5.04
Kansas - Sales Tax (Quantity: 1,250)	\$1.18
Kentucky - Sales Tax (Quantity: 322,650)	\$231.10
Maryland - Sales Tax (Quantity: 443,350)	\$7.74
North Carolina - Sales Tax (Quantity: 961,003)	\$9.37
Nevada - Sales Tax (Quantity: 236,850)	\$2.94
Ohio - Sales Tax (Quantity: 1,414,350)	\$7.95
Rhode Island - Sales Tax (Quantity: 172,550)	\$0.63
Tennessee - Sales Tax (Quantity: 660,252)	\$9.10
Utah - Sales Tax (Quantity: 248,450)	\$3.93
Vermont - Sales Tax (Quantity: 7,600)	\$5.44
Washington - Sales Tax (Quantity: 816,750)	\$13.37
West Virginia - Sales Tax (Quantity: 187,250)	\$1.26

Invoice No: 733291	Date: Oct 17, 2008
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Description	Amount
Wyoming - Sales Tax (Quantity: 16,500)	\$0.36
Section Total:	\$782.33
Invoice Total:	\$313,199.93

For sales tax inquiries or requests for the details of the sales tax calculations, please e-mail us at gwtax@quebecorworld.com.
If you are exempt from tax please fax your exemption certificate to (630) 378-7041.

Invoice No:	Date:
730528	Oct 3, 2008
Terms:	
Net 30 Days	
Prepared By:	
Connie Portis Nashville (RPC) (615) 226-1776	

Bill To: Circuit City Stores(Chapter 11)
Circuit City Procurement, DR 3
9954 Mayland Drive, DR 3,2
Richmond, VA 232331463

Remit To: Quebecor World (usa) Inc.
P. O. Box 98668
Chicago, IL 60693-8668

Attn: Susan Alexander

Title:	Job Number:	Job Description:
Circuit City Insert Program	44238-081005	CIRCUIT CITY 10/05/08

10/05/08 Event 28 Page 10.5 x 7.5" Oblong

Total printed and delivered 25,553,226

Offset:	WINCHESTER	TAUNTON	NASHVILLE	PITTSBURG	RIVERSIDE
Total	5,879,667	5,330,605	6,841,876	3,487,026	4,014,052

Description	Amount
Offset Printing Charges:	
Makeready	5 @ \$1,200.00 \$6,000.00
Copies printed, per m	25,553,226 @ \$13.55 \$346,246.21
2% discount	(\$7,044.92)
Plate change	100 @ \$110.00 \$11,000.00
Carton packing	1,827 @ \$1.40 \$2,557.80
United Parcel Service	\$5,181.26
Section Total:	\$363,940.35

Sales Tax

Arkansas - Sales Tax (Quantity: 152,250)	\$169.57
Connecticut - Sales Tax (Quantity: 448,750)	\$380.82
Georgia - Sales Tax (Quantity: 995,100)	\$12.72
Indiana - Sales Tax (Quantity: 543,900)	\$5.87
Kansas - Sales Tax (Quantity: 750)	\$0.85
Kentucky - Sales Tax (Quantity: 322,650)	\$269.87
Maryland - Sales Tax (Quantity: 443,350)	\$9.03
North Carolina - Sales Tax (Quantity: 961,003)	\$10.97
Nevada - Sales Tax (Quantity: 236,850)	\$3.44
Ohio - Sales Tax (Quantity: 1,414,350)	\$9.29
Rhode Island - Sales Tax (Quantity: 172,550)	\$0.73
Tennessee - Sales Tax (Quantity: 660,252)	\$10.59
Utah - Sales Tax (Quantity: 248,450)	\$4.21
Vermont - Sales Tax (Quantity: 7,600)	\$6.36
Washington - Sales Tax (Quantity: 816,750)	\$14.11
West Virginia - Sales Tax (Quantity: 180,750)	\$1.47

Invoice No: 730528	Date: Oct 3, 2008
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Description	Amount
Wyoming - Sales Tax (Quantity: 16,500)	\$0.42
Section Total:	\$910.32
Invoice Total:	\$364,850.67

For sales tax inquiries or requests for the details of the sales tax calculations, please e-mail us at qwtax@quebecorworld.com.

If you are exempt from tax please fax your exemption certificate to (630) 378-7041.

less payment	(18,204.09)
check # 4560206	
dated 9/25/08	
	<hr/>
balance due	346,646.58

Unzile, M Desc Main	
731319	Oct 8, 2008
Terms:	
Net 30 Days	
Prepared By:	
Connie Portis Nashville (RPC) (615) 226-1776	

Bill To: Circuit City Stores(Chapter 11)
Circuit City Procurement, DR 3
9954 Mayland Drive, DR 3,2
Richmond, VA 232331463

Remit To: Quebecor World (usa) Inc.
P. O. Box 98668
Chicago, IL 60693-8668

Attn: Susan Alexander

Title:	Job Number:	Job Description:
Circuit City Broadsheets	47037-081011	CC 10/11/08

10/11/08 Event 2pg 11x21 Grand Opening

Nashville 140,275
Pittsburg 40,526

Description	Amount
2pg Broadsheet GO	

Makeready	2 @	\$1,200.00	\$2,400.00
Copies printed, per m	180,801 @	\$5.68	\$1,026.95
Plate change	22 @	\$110.00	\$2,420.00
Carton packing	9 @	\$1.40	\$12.60
United Parcel Service			\$39.05
Section Total:			\$5,898.60
Invoice Total:			\$5,898.60

This invoice is subject to Quebecor World's standard and conditions of sale or to the terms and conditions contained in a written agreement agreed to by both parties. Any past due balance will be subject to an interest rate not to exceed 1.5% per month, or as indicated in a written agreement between the parties. This statement does not replace any written contractual terms of sale.

Invoice No:	Date:
731320	Oct 8, 2008
Terms:	
Net 30 Days	
Prepared By:	
Connie Portis Nashville (RPC) (615) 226-1776	

Bill To: Circuit City Stores(Chapter 11)
Circuit City Procurement, DR 3
9954 Mayland Drive, DR 3,2
Richmond, VA 232331463

Remit To: Quebecor World (usa) Inc.
P. O. Box 98668
Chicago, IL 60693-8668

Attn: Susan Alexander

Title:	Job Number:	Job Description:
Circuit City Insert Program	44238-081012	CIRCUIT CITY 10/12/08

10/12/08 Event 24 + 4 FPO Page 10.5 x 7.5" Oblong Gimmick

Total printed and delivered 25,558,681

Offset:	WINCHESTER	TAUNTON	NASHVILLE	PITTSBURG	RIVERSIDE
Total	5,879,621	5,330,528	6,847,454	3,487,026	4,014,052

Description	Amount
Offset Printing Charges:	
Makeready	5 @ \$1,200.00 \$6,000.00
Copies printed, per m	25,558,681 @ \$14.23 \$363,700.03
2% discount	(\$7,394.00)
Plate change	22 @ \$110.00 \$2,420.00
Carton packing	1,937 @ \$1.40 \$2,711.80
United Parcel Service	\$5,373.57
Section Total:	\$372,811.40

Sales Tax

Arkansas - Sales Tax (Quantity: 152,250)	\$173.60
Connecticut - Sales Tax (Quantity: 448,750)	\$389.93
Georgia - Sales Tax (Quantity: 992,100)	\$13.03
Indiana - Sales Tax (Quantity: 543,900)	\$6.00
Kansas - Sales Tax (Quantity: 750)	\$0.86
Kentucky - Sales Tax (Quantity: 322,650)	\$276.25
Maryland - Sales Tax (Quantity: 443,350)	\$9.27
North Carolina - Sales Tax (Quantity: 961,003)	\$11.21
Nevada - Sales Tax (Quantity: 236,850)	\$3.52
Ohio - Sales Tax (Quantity: 1,414,350)	\$9.52
Rhode Island - Sales Tax (Quantity: 172,550)	\$0.75
Tennessee - Sales Tax (Quantity: 660,252)	\$10.89
Utah - Sales Tax (Quantity: 248,450)	\$4.41
Vermont - Sales Tax (Quantity: 7,600)	\$6.51
Washington - Sales Tax (Quantity: 816,750)	\$14.71
West Virginia - Sales Tax (Quantity: 180,750)	\$1.50

Invoice No.	Date
731320	Oct 8, 2008

Description	Amount
Wyoming - Sales Tax (Quantity: 16,500)	\$0.43
Section Total:	\$932.39
Invoice Total:	\$373,743.79

For sales tax inquiries or requests for the details of the sales tax calculations, please e-mail us at gwtax@quebecorworld.com.
If you are exempt from tax please fax your exemption certificate to (630) 378-7041.

This invoice is subject to Quebec World's standard terms and conditions of sale or to the terms and conditions contained in a written agreement agreed to by both parties. Any past due balance will be subject to an interest rate not to exceed 1.5% per month, or as indicated in a written agreement between the parties. This statement does not replace any written contractual terms of sale.

Invoice No:	Date:
732462	Oct 14, 2008
Terms:	
Net 30 Days	
Prepared By:	
Connie Portis Nashville (RPC) (615) 226-1776	

Bill To: Circuit City Stores(Chapter 11)
Circuit City Procurement, DR 3
9954 Mayland Drive, DR 3,2
Richmond, VA 232331463

Remit To: Quebecor World (usa) Inc.
P. O. Box 98668
Chicago, IL 60693-8668

Attn: Susan Alexander

Title:	Job Number:	Job Description:
Circuit City Broadsheets	47037-081023	CC 10/23/08

10/19/08 Event 2pg 11x21 Grand Opening

Nashville 95,450

Description	Amount
2pg Broadsheet GO	

Makeready	1 @	\$1,200.00	\$1,200.00
Copies printed, per m	95,450 @	\$5.68	\$542.16
Plate change	20 @	\$110.00	\$2,200.00
Carton packing	7 @	\$1.40	\$9.80
United Parcel Service			\$41.63

Section Total: \$3,993.59

Invoice Total: \$3,993.59

Invoice No.	Desc	Main
732464	Oct 14, 2008	
Terms:		
Net 30 Days		
Prepared By:		
Connie Portis		
Nashville (RPC)		
(615) 226-1776		

Bill To: Circuit City Stores(Chapter 11)
Circuit City Procurement, DR 3
9954 Mayland Drive, DR 3,2
Richmond, VA 232331463

Remit To: Quebecor World (usa) Inc.
P. O. Box 98668
Chicago, IL 60693-8668

Attn: Susan Alexander

Title:	Job Number:	Job Description:
Circuit City Insert Program	44238-081019	CIRCUIT CITY 10/19/08

10/19/08 Event 24 Pages 10.5 x 7.5" Oblong

Total printed and delivered 25,555,602

Offset:	WINCHESTER	TAUNTON	NASHVILLE	PITTSBURG	RIVERSIDE
Total	5,876,032	5,330,538	6,847,954	3,487,026	4,014,052

Description	Amount
Offset Printing Charges:	
Makeready	5 @ \$1,200.00 \$6,000.00
Copies printed, per m	25,555,602 @ \$11.84 \$302,578.33
2% discount	(\$6,171.57)
Plate change	40 @ \$110.00 \$4,400.00
Carton packing	1,911 @ \$1.40 \$2,675.40
United Parcel Service	\$5,017.48
Section Total:	\$314,499.64

Sales Tax

Arkansas - Sales Tax (Quantity: 152,250)	\$146.04
Connecticut - Sales Tax (Quantity: 448,750)	\$328.54
Georgia - Sales Tax (Quantity: 992,600)	\$11.37
Indiana - Sales Tax (Quantity: 543,900)	\$5.04
Kansas - Sales Tax (Quantity: 750)	\$0.73
Kentucky - Sales Tax (Quantity: 322,650)	\$232.41
Maryland - Sales Tax (Quantity: 443,350)	\$7.77
North Carolina - Sales Tax (Quantity: 961,003)	\$9.50
Nevada - Sales Tax (Quantity: 236,850)	\$2.98
Ohio - Sales Tax (Quantity: 1,414,350)	\$8.06
Rhode Island - Sales Tax (Quantity: 172,550)	\$0.63
Tennessee - Sales Tax (Quantity: 660,252)	\$9.21
Utah - Sales Tax (Quantity: 248,450)	\$3.95
Vermont - Sales Tax (Quantity: 7,600)	\$5.47
Washington - Sales Tax (Quantity: 816,750)	\$13.47
West Virginia - Sales Tax (Quantity: 187,250)	\$1.26

Invoice No:	Date:
732464	Oct 14, 2008

Description	Amount
Wyoming - Sales Tax (Quantity: 16,500)	\$0.36
Section Total:	\$786.79
Invoice Total:	\$315,286.43

For sales tax inquiries or requests for the details of the sales tax calculations, please e-mail us at
qwtax@quebecorworld.com.
If you are exempt from tax please fax your exemption certificate to (630) 378-7041.

Gregg M. Galardi, Esq.
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 Sarah B. Boehm (VSB No. 45201)
 MCGUIREWOODS LLP
 One James Center
 901 E. Cary Street
 Richmond, Virginia 23219
 (804) 775-1000

- and -

Chris L. Dickerson, Esq.
 SKADDEN, ARPS, SLATE, MEAGHER &
 FLOM, LLP
 155 North Wacker Drive
 Chicago, Illinois 60606
 (312) 407-0700

Counsel to the Debtors and
 Debtors in Possession

IN THE UNITED STATES BANKRUPTCY COURT
 FOR THE EASTERN DISTRICT OF VIRGINIA
 RICHMOND DIVISION

- - - - -	x	
In re:	:	Chapter 11
	:	
CIRCUIT CITY STORES, INC.,	:	Case No. 08-35653 (KRH)
<u>et al.</u> ,	:	
	:	
Debtors.	:	Jointly Administered
- - - - -	X	

**ORDER SUSTAINING DEBTORS' OBJECTION TO CLAIM 1283
 OF QUEBECOR WORLD (USA) INC.**

THIS MATTER having come before the Court on the
 Debtors' Objection To Claim 1283 Of Quebecor World (USA)
 Inc. (the "Objection"); and it appearing that due and
 proper notice and service of the Objection as set forth
 therein was good and sufficient and that no other further
 notice or service of the Objection need be given; and the
 Court having reviewed the Objection, Claim No. 1283, a

response, if any, and all related documents; and it appearing that the relief requested in the Objection is in the best interest of the Debtors, their estates and creditors and other parties-in-interest; and after due deliberation thereon; and the Court finding that good and sufficient cause exists for the granting of the relief as set forth herein,

IT IS HEREBY ORDERED ADJUDGED AND DECREED THAT:

1. The Objection is SUSTAINED.
2. Claim No. 1283 filed by Quebecor World (USA) Inc. is reclassified in its entirety to a general unsecured non-priority claims and reduced to \$675,232.83 for all purposes in these bankruptcy cases.
3. The Debtors' rights to object to any claim, including (without limitation) Claim No. 1283 and Claim No. 8415, on any grounds, including (without limitation) that Claim No. 8415 and 1283 are duplicative, that governing law permits are not waived and are expressly reserved.
4. The Debtors shall serve a copy of this Order on Quebecor World (USA) Inc. on or before seven (7) days from the entry of this Order.
5. This Court shall retain jurisdiction to hear and determine all matters arising from or related to implementation or interpretation of this Order.

Dated: Richmond, Virginia
_____, 2010

HONORABLE KEVIN R. HUENNEKENS
UNITED STATES BANKRUPTCY JUDGE

WE ASK FOR THIS:

Gregg M. Galardi, Esq.
Ian S. Fredericks, Esq.
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One Rodney Square
PO Box 636
Wilmington, Delaware 19899-0636
(302) 651-3000

- and -

Chris L. Dickerson, Esq.
SKADDEN, ARPS, SLATE, MEAGHER & FLOM, LLP
155 North Wacker Drive
Chicago, Illinois 60606
(312) 407-0700

- and -

/s/ Douglas M. Foley
Douglas M. Foley (VSB No. 34364)
Sarah B. Boehm (VSB No. 45201)
MCGUIREWOODS LLP
One James Center
901 E. Cary Street
Richmond, Virginia 23219
(804) 775-1000

Counsel to the Debtors
and Debtors in Possession

CERTIFICATION OF ENDORSEMENT UNDER LOCAL RULE 9022-1(C)

Pursuant to Local Bankruptcy Rule 9022-1(C), I hereby certify that the foregoing proposed order has been endorsed by or served upon all necessary parties.

/s/ Douglas M. Foley
Douglas M. Foley